

1 AN ACT concerning audits.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. If and only if House Bill 3402 of the 93rd
5 General Assembly becomes law as it passed the Senate, the
6 Illinois State Auditing Act is amended by changing Section
7 3-1 as follows:

8 (30 ILCS 5/3-1) (from Ch. 15, par. 303-1)

9 Sec. 3-1. Jurisdiction of Auditor General. The Auditor
10 General has jurisdiction over all State agencies to make post
11 audits and investigations authorized by or under this Act or
12 the Constitution.

13 The Auditor General has jurisdiction over local
14 government agencies and private agencies only:

15 (a) to make such post audits authorized by or under
16 this Act as are necessary and incidental to a post audit
17 of a State agency or of a program administered by a State
18 agency involving public funds of the State, but this
19 jurisdiction does not include any authority to review
20 local governmental agencies in the obligation, receipt,
21 expenditure or use of public funds of the State that are
22 granted without limitation or condition imposed by law,
23 other than the general limitation that such funds be used
24 for public purposes;

25 (b) to make investigations authorized by or under
26 this Act or the Constitution; and

27 (c) to make audits of the records of local
28 government agencies to verify actual costs of
29 state-mandated programs when directed to do so by the
30 Legislative Audit Commission at the request of the State
31 Board of Appeals under the State Mandates Act.

1 In addition to the foregoing, the Auditor General may
2 conduct an audit of the Metropolitan Pier and Exposition
3 Authority, the Regional Transportation Authority, the
4 Suburban Bus Division, the Commuter Rail Division and the
5 Chicago Transit Authority and any other subsidized carrier
6 when authorized by the Legislative Audit Commission. Such
7 audit may be a financial, management or program audit, or any
8 combination thereof.

9 The audit shall determine whether they are operating in
10 accordance with all applicable laws and regulations. Subject
11 to the limitations of this Act, the Legislative Audit
12 Commission may by resolution specify additional
13 determinations to be included in the scope of the audit.

14 In addition to the foregoing, the Auditor General must
15 also conduct a financial audit of the Illinois Sports
16 Facilities Authority's expenditures of public funds in
17 connection with the reconstruction, renovation, remodeling,
18 extension, or improvement of all or substantially all of any
19 existing "facility", as that term is defined in the Illinois
20 Sports Facilities Authority Act.

21 The Auditor General may also conduct an audit, when
22 authorized by the Legislative Audit Commission, of any
23 hospital which receives 10% or more of its gross revenues
24 from payments from the State of Illinois, Department of
25 Public Aid, Medical Assistance Program.

26 The Auditor General is authorized to conduct financial
27 and compliance audits of the Illinois Distance Learning
28 Foundation and the Illinois Conservation Foundation.

29 As soon as practical after the effective date of this
30 amendatory Act of 1995, the Auditor General shall conduct a
31 compliance and management audit of the City of Chicago and
32 any other entity with regard to the operation of Chicago
33 O'Hare International Airport, Chicago Midway Airport and
34 Merrill C. Meigs Field. The audit shall include, but not be

1 limited to, an examination of revenues, expenses, and
2 transfers of funds; purchasing and contracting policies and
3 practices; staffing levels; and hiring practices and
4 procedures. When completed, the audit required by this
5 paragraph shall be distributed in accordance with Section
6 3-14.

7 The Auditor General shall conduct a financial and
8 compliance and program audit of distributions from the
9 Municipal Economic Development Fund during the immediately
10 preceding calendar year pursuant to Section 8-403.1 of the
11 Public Utilities Act at no cost to the city, village, or
12 incorporated town that received the distributions.

13 The Auditor General must conduct an audit of the Health
14 Facilities Planning Board pursuant to Section 19.5 of the
15 Illinois Health Facilities Planning Act.

16 The Auditor General of the State of Illinois shall
17 annually conduct or cause to be conducted a financial and
18 compliance audit of the books and records of any county water
19 commission organized pursuant to the Water Commission Act of
20 1985 and shall file a copy of the report of that audit with
21 the Governor and the Legislative Audit Commission. The filed
22 audit shall be open to the public for inspection. The cost
23 of the audit shall be charged to the county water commission
24 in accordance with Section 6z-27 of the State Finance Act.
25 The county water commission shall make available to the
26 Auditor General its books and records and any other
27 documentation, whether in the possession of its trustees or
28 other parties, necessary to conduct the audit required.
29 These audit requirements apply only through July 1, 2007.

30 ~~The Auditor General must conduct an annual audit of the~~
31 ~~water fund of a county water commission organized pursuant to~~
32 ~~the Water Commission Act of 1985.~~

33 (Source: P.A. 90-813, eff. 1-29-99; 91-782, eff. 6-9-00;
34 91-935, eff. 6-1-01; 93HB3402enr.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.